

# ***NORTH DAKOTA SALES AND USE TAX STATISTICAL REPORT***

## **THIRD QUARTER 2003**

Covering Sales Occurring in  
July, August and September  
and  
Tax Collections Received in  
July, August and September

		Percent Change in Taxable Sales & Purchases From the Same Quarter in the Prior Year		
	<u>Sales Quarter</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>
First Quarter:	January, February, March	+5.0%	-1.4%	-0.9%
Second Quarter:	April, May, June	+2.6%	+1.7%	+0.4%
Third Quarter:	July, August, September	+3.3%	-3.6%	+7.8%
Fourth Quarter:	October, November, December	+6.8%	-3.2%	

## **OFFICE OF STATE TAX COMMISSIONER**

RICK CLAYBURGH  
TAX COMMISSIONER

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[www.ndtaxdepartment.com/forms/sales.html](http://www.ndtaxdepartment.com/forms/sales.html)

# OFFICE OF STATE TAX COMMISSIONER

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## INTRODUCTION

### REPORTING PERIOD

This report contains statistics of taxable sales and taxable purchases made during the third quarter of 2003 and sales and use tax collections received during the third quarter of 2003.

The taxable sales and taxable purchases are provided by businesses to the Office of State Tax Commissioner on quarterly or monthly returns.

Tax collections are the amounts actually received by the Office of State Tax Commissioner in the third quarter. The major portion of these collections was paid with quarterly returns on taxable sales and taxable purchases made in the second quarter of 2003 and collections paid with monthly returns on taxable sales and taxable purchases made in May, June, July and August of 2003. (Additional payments on August taxable sales and purchases will have been received after September, and will be reported as collections in the fourth quarter of 2003.)

### COMPARISONS

Tables 2 and 5 compare both taxable sales and taxable sales plus purchases reported for the current quarter with those reported for the same quarter in the prior year. The comparisons are by county on Table 2 and by major city on Table 5. (For an explanation of taxable sales, taxable purchases, or tax base, see the *Definition of Terms* section of this report.)

Some data cannot be attributed to the county or city in which the sale or purchase was made, such as data from consolidated and out-of-state returns. This data is excluded from any particular county or city in the first six tables and is reported at the end of Tables 1 through 6.

All taxable sales and taxable purchases reported for the current quarter are compared to the same quarter in the prior year in Table 7. This table compares activity by industry in North Dakota. Some industries are characterized by a higher than normal amount of taxable purchases or by an unusually large number of out-of-state returns. Therefore, by including all returns and all taxable sales and taxable purchases, the comparisons in Table 7 more closely capture sales activity within a particular industry.

**Cautionary Note:** *Caution is urged in drawing conclusions from comparisons made of individual county and city totals shown in this report. Statistics in this report are not necessarily a completely accurate measure of any particular level of economic activity in the state or in any county or city for any specific year. For example, businesses that deal only in exempt sales or services do not file sales tax returns and, therefore, their sales are not included in this report. A complete economic analysis should include other economic factors that are indicators of business activity, in addition to the sales statistics contained in this report.*

### DEFINITION OF TERMS

**Taxable Sales.** Taxable sales are gross sales less nontaxable sales. Businesses must remit sales tax on taxable sales.

**Taxable Purchases.** Taxable purchases are taxable goods purchased by businesses for their own use on which they did not pay sales tax to suppliers. Also included are purchases of goods to be installed into real

property by contractors who did not pay sales tax to suppliers. Businesses and contractors must pay use tax on these goods.

**Tax Base.** For the sales and use tax, the tax base is the sum of taxable sales and taxable purchases.

**Motor Vehicle Excise Tax.** The state of North Dakota does **not** impose a sales tax on the sales of new or used automobiles/trucks. Instead, sales of automobiles and trucks are subject to the Motor Vehicle Excise tax, which is functionally similar to the sales tax (the tax rates are the same under current law). Because the Motor Vehicle Excise tax is a separate and distinct tax and not part of the sales and use tax, the statistics in this report **do not** include any data on automobile sales or related tax collections.

**Consolidated.** Taxable sales, taxable purchases and tax collections from a limited number of permit holders are not accurately attributable to a city or county and are reported in a consolidated statewide line item at the end of Tables 1, 2, 3, 4, 5 and 6. The consolidated data is excluded from any particular city or county in the first six tables in order to avoid over-reporting for some cities and counties and under reporting for others. However, consolidated data is included in the industry comparisons in Table 7.

The consolidated data includes certain permit holders who have more than one permanent location or sales agent in North Dakota, but file a combined return. This primarily includes companies utilizing home based, direct sales people. In addition, some industries are, by nature, not attributable to cities or counties because their sales cover large geographical areas. Therefore, the following Standard Industrial Classification Codes (SIC Codes) per the 1987 Manual have been included in the consolidated statewide line item:

<u>SIC CODES</u>	<u>BUSINESS ACTIVITY</u>
1211	Bituminous coal and lignite mining
4811	Telephone communication
4821	Telegraph communication
4911	Electric services
4922	Natural gas transmission
4923	Gas transmission and distribution
4924	Natural gas distribution
4925	Gas production and/or distribution
4931	Electric and other services combined
4932	Gas and other services combined
4939	Combination and utility services
9999	One time filers (including border check collections and carnival collections)

**Out-of-State.** Taxable sales, taxable purchases and tax collections from permit holders who do not have a permanent location or sales agent in North Dakota are reported in a single line item at the bottom of Tables 1, 2, 3, 4, 5 and 6. This data is not accurately attributable to any particular city or county and it is omitted from all individual city and county figures. However, out-of-state data is included in the industry comparisons in Table 7.

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TABLE 1

**Taxable Sales and Purchases  
By County, Third Quarter 2003**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$3,075,198	\$88,149	\$3,163,347
Barnes	14,605,559	1,226,623	15,832,182
Benson	2,089,420	9,162	2,098,582
Billings	7,598,546	134,975	7,733,521
Bottineau	10,476,089	118,072	10,594,161
Bowman	5,158,155	324,319	5,482,474
Burke	1,570,240	9,454	1,579,694
Burleigh	236,150,785	11,974,944	248,125,729
Cass	479,779,673	41,058,490	520,838,163
Cavalier	6,782,541	59,701	6,842,242
Dickey	6,184,217	343,959	6,528,176
Divide	2,350,758	2,581	2,353,339
Dunn	1,902,081	39,828	1,941,909
Eddy	1,876,379	3,822	1,880,201
Emmons	3,650,217	28,656	3,678,873
Foster	7,805,841	311,469	8,117,310
Golden Valley	3,456,707	32,812	3,489,519
Grand Forks	201,163,498	8,283,448	209,446,946
Grant	2,036,730	85,938	2,122,668
Griggs	3,466,432	46,448	3,512,880
Hettinger	1,744,458	46,633	1,791,091
Kidder	2,650,756	98,424	2,749,180
LaMoure	7,095,779	100,625	7,196,404
Logan	2,184,349	7,260	2,191,609
McHenry	3,423,823	176,186	3,600,009
McIntosh	4,272,083	12,744	4,284,827
McKenzie	5,398,444	95,154	5,493,598
McLean	8,463,073	136,338	8,599,411
Mercer	9,847,978	95,789	9,943,767
Morton	42,607,053	3,790,174	46,397,227
Mountrail	5,590,908	90,189	5,681,097
Nelson	2,869,780	34,456	2,904,236
Oliver	514,135	17,016	531,151
Pembina	9,919,709	3,874,620	13,794,329
Pierce	7,735,159	849,966	8,585,125
Ramsey	31,866,902	464,208	32,331,110
Ransom	7,908,583	386,926	8,295,509
Renville	3,522,460	50,092	3,572,552
Richland	21,698,131	6,319,821	28,017,952
Rolette	5,896,927	30,043	5,926,970
Sargent	5,636,601	147,511	5,784,112
Sheridan	437,952	41,635	479,587
Sioux	114,670	38	114,708
Slope	165,045	1,414	166,459
Stark	62,016,912	3,288,639	65,305,551
Steele	1,380,467	141,881	1,522,348
Stutsman	41,139,160	2,714,506	43,853,666
Towner	2,015,343	154,743	2,170,086
Traill	7,548,562	157,760	7,706,322
Walsh	17,494,711	499,881	17,994,592
Ward	150,263,195	5,868,100	156,131,295
Wells	5,987,977	115,620	6,103,597
Williams	53,405,884	2,264,698	55,670,582
Subtotal In-State	\$1,533,996,035	\$96,255,940	\$1,630,251,975
Consolidated	53,486,039	43,106,580	96,592,619
Out-Of-State	<u>201,034,379</u>	<u>24,425,853</u>	<u>225,460,232</u>
Grand Total	\$1,788,516,453	\$163,788,373	\$1,952,304,826

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases  
By County, Third Quarters 2002 and 2003**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	THIRD QUARTER 2002	THIRD QUARTER 2003	PERCENT CHANGE	THIRD QUARTER 2002	THIRD QUARTER 2003	PERCENT CHANGE
Adams	\$2,930,004	\$3,075,198	4.96%	\$3,017,648	\$3,163,347	4.83%
Barnes	14,782,746	14,605,559	-1.20%	15,777,196	15,832,182	0.35%
Benson	2,142,652	2,089,420	-2.48%	2,161,630	2,098,582	-2.92%
Billings	6,960,181	7,598,546	9.17%	7,026,433	7,733,521	10.06%
Bottineau	9,982,263	10,476,089	4.95%	10,152,215	10,594,161	4.35%
Bowman	4,962,703	5,158,155	3.94%	5,262,710	5,482,474	4.18%
Burke	1,749,411	1,570,240	-10.24%	1,769,223	1,579,694	-10.71%
Burleigh	224,100,397	236,150,785	5.38%	235,681,066	248,125,729	5.28%
Cass	445,256,991	479,779,673	7.75%	485,683,797	520,838,163	7.24%
Cavalier	6,051,047	6,782,541	12.09%	6,098,758	6,842,242	12.19%
Dickey	5,805,065	6,184,217	6.53%	5,957,640	6,528,176	9.58%
Divide	2,009,899	2,350,758	16.96%	2,018,597	2,353,339	16.58%
Dunn	1,941,767	1,902,081	-2.04%	1,962,805	1,941,909	-1.06%
Eddy	1,825,376	1,876,379	2.79%	1,826,875	1,880,201	2.92%
Emmons	3,499,238	3,650,217	4.31%	3,569,880	3,678,873	3.05%
Foster	6,566,536	7,805,841	18.87%	7,174,970	8,117,310	13.13%
Golden Valley	2,354,487	3,456,707	46.81%	2,384,648	3,489,519	46.33%
Grand Forks	187,122,664	201,163,498	7.50%	195,315,923	209,446,946	7.23%
Grant	1,701,254	2,036,730	19.72%	1,718,351	2,122,668	23.53%
Griggs	3,031,219	3,466,432	14.36%	3,072,773	3,512,880	14.32%
Hettinger	1,566,753	1,744,458	11.34%	1,629,815	1,791,091	9.90%
Kidder	2,512,971	2,650,756	5.48%	2,574,512	2,749,180	6.78%
LaMoure	5,105,053	7,095,779	39.00%	5,194,878	7,196,404	38.53%
Logan	1,645,691	2,184,349	32.73%	1,760,536	2,191,609	24.49%
McHenry	3,150,692	3,423,823	8.67%	3,415,583	3,600,009	5.40%
McIntosh	3,349,942	4,272,083	27.53%	3,604,568	4,284,827	18.87%
McKenzie	4,929,584	5,398,444	9.51%	5,094,281	5,493,598	7.84%
McLean	8,782,151	8,463,073	-3.63%	8,922,919	8,599,411	-3.63%
Mercer	9,542,265	9,847,978	3.20%	9,885,671	9,943,767	0.59%
Morton	37,780,767	42,607,053	12.77%	40,360,514	46,397,227	14.96%
Mountrail	4,912,277	5,590,908	13.81%	5,047,010	5,681,097	12.56%
Nelson	2,630,930	2,869,780	9.08%	2,663,708	2,904,236	9.03%
Oliver	422,405	514,135	21.72%	427,740	531,151	24.18%
Pembina	10,403,819	9,919,709	-4.65%	13,709,556	13,794,329	0.62%
Pierce	7,339,583	7,735,159	5.39%	8,176,077	8,585,125	5.00%
Ramsey	29,678,175	31,866,902	7.37%	30,077,625	32,331,110	7.49%
Ransom	10,021,504	7,908,583	-21.08%	10,373,219	8,295,509	-20.03%
Renville	2,863,792	3,522,460	23.00%	2,923,915	3,572,552	22.18%
Richland	20,619,036	21,698,131	5.23%	24,609,407	28,017,952	13.85%
Rolette	5,811,127	5,896,927	1.48%	5,817,411	5,926,970	1.88%
Sargent	5,577,097	5,636,601	1.07%	5,804,145	5,784,112	-0.35%
Sheridan	630,923	437,952	-30.59%	636,889	479,587	-24.70%
Sioux	103,092	114,670	11.23%	103,122	114,708	11.24%
Slope	158,836	165,045	3.91%	160,985	166,459	3.40%
Stark	55,572,484	62,016,912	11.60%	57,943,700	65,305,551	12.71%
Steele	1,431,127	1,380,467	-3.54%	1,598,964	1,522,348	-4.79%
Stutsman	40,142,339	41,139,160	2.48%	43,490,627	43,853,666	0.83%
Towner	1,848,759	2,015,343	9.01%	1,936,402	2,170,086	12.07%
Traill	7,966,693	7,548,562	-5.25%	8,296,299	7,706,322	-7.11%
Walsh	17,571,960	17,494,711	-0.44%	18,065,485	17,994,592	-0.39%
Ward	142,451,397	150,263,195	5.48%	148,289,476	156,131,295	5.29%
Wells	6,126,470	5,987,977	-2.26%	6,228,344	6,103,597	-2.00%
Williams	47,778,858	53,405,884	11.78%	49,641,157	55,670,582	12.15%
Subtotal In-State	\$1,435,204,452	\$1,533,996,035	6.88%	\$1,526,097,678	\$1,630,251,975	6.82%
Consolidated and Out-Of-State	232,978,401	254,520,418	9.25%	284,984,028	322,052,851	13.01%
Grand Total	\$1,668,182,853	\$1,788,516,453	7.21%	\$1,811,081,706	\$1,952,304,826	7.80%

TABLE 3

**Sales and Use Tax Collections  
By County, Third Quarter 2003**

COUNTIES	TOTAL THIRD QUARTER 2003 COLLECTIONS
Adams	\$178,982.67 *
Barnes	873,583.33 *
Benson	111,054.93
Billings	410,368.22 *
Bottineau	589,416.38 *
Bowman	291,381.87 *
Burke	74,089.16 *
Burleigh	13,655,256.38 *
Cass	28,095,296.69 *
Cavalier	316,626.66 *
Dickey	307,175.85 *
Divide	111,093.15 *
Dunn	94,219.14 *
Eddy	94,582.03 *
Emmons	186,988.15 *
Foster	406,061.06 *
Golden Valley	146,834.45 *
Grand Forks	12,397,491.96 *
Grant	101,268.04 *
Griggs	184,088.16 *
Hettinger	101,557.08 *
Kidder	143,274.41
LaMoure	287,653.49 *
Logan	85,882.00 *
McHenry	185,637.41 *
McIntosh	192,846.99 *
McKenzie	289,827.35 *
McLean	445,645.53 *
Mercer	490,794.24 *
Morton	2,199,643.12 *
Mountrail	278,065.37 *
Nelson	132,111.45
Oliver	17,133.55
Pembina	742,168.74 *
Pierce	438,127.04 *
Ramsey	1,839,439.44 *
Ransom	408,857.08 *
Renville	167,602.51 *
Richland	1,457,122.48 *
Rolette	321,481.29 *
Sargent	282,498.70 *
Sheridan	24,321.96 *
Sioux	5,135.62
Slope	7,085.28
Stark	3,672,753.13 *
Steele	67,980.04 *
Stutsman	2,672,920.96 *
Towner	103,127.94 *
Traill	455,518.53 *
Walsh	854,657.56 *
Ward	9,486,185.24 *
Wells	299,830.72 *
Williams	3,072,657.06 *
TOTAL COLLECTIONS	
Subtotal In-State	\$89,855,401.59
Consolidated	3,597,247.99
Out-Of-State	12,002,294.03
Total In- and Out-Of-State	\$105,454,943.61
Adjustments and Accounts Receivable	1,837,621.01
Grand Total In- and Out-Of-State	\$107,292,564.62
* LOCAL SALES AND USE TAXES ARE INCLUDED	

TABLE 4

**Taxable Sales and Taxable Purchases  
Largest 50 Cities, Third Quarter 2003**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	882	\$1,171,208	\$4,774	\$1,175,982
Beach	1,116	3,326,775	32,556	3,359,331
Beulah	3,152	6,467,688	88,721	6,556,409
Bismarck	55,532	232,004,496	11,822,546	243,827,042
Bottineau	2,336	8,034,096	15,296	8,049,392
Bowman	1,600	4,551,894	149,444	4,701,338
Cando	1,342	1,595,047	147,389	1,742,436
Carrington	2,268	7,586,862	308,843	7,895,705
Casselton	1,855	3,060,033	116,721	3,176,754
Cavalier	1,537	4,824,981	3,534,201	8,359,182
Cooperstown	1,053	2,847,508	20,586	2,868,094
Crosby	1,089	2,091,184	1,909	2,093,093
Devils Lake	7,222	31,392,085	463,076	31,855,161
Dickinson	16,010	58,715,140	2,558,143	61,273,283
Ellendale	1,559	1,642,526	79,087	1,721,613
Fargo	90,599	418,822,247	37,592,230	456,414,477
Garrison	1,318	2,742,614	109,507	2,852,121
Grafton	4,516	12,797,375	300,728	13,098,103
Grand Forks	49,321	194,498,159	8,032,834	202,530,993
Harvey	1,989	4,853,443	93,492	4,946,935
Hazen	2,457	2,822,536	6,574	2,829,110
Hettinger	1,307	2,897,562	87,195	2,984,757
Hillsboro	1,563	2,432,494	49,060	2,481,554
Jamestown	15,527	40,240,545	1,777,288	42,017,833
Kenmare	1,081	3,107,105	523,363	3,630,468
Langdon	2,101	5,808,439	53,702	5,862,141
Larimore	1,433	1,012,643	4,448	1,017,091
Lincoln	1,730	257,330	261	257,591
Linton	1,321	1,955,586	13,167	1,968,753
Lisbon	2,292	6,745,410	32,206	6,777,616
Mandan	16,718	39,372,373	3,725,736	43,098,109
Mayville	1,953	3,177,014	21,282	3,198,296
Minot	36,567	144,486,705	5,234,466	149,721,171
New Rockford	1,463	1,640,329	1,382	1,641,711
New Town	1,367	1,208,054	58,216	1,266,270
Northwood	959	3,551,721	64,361	3,616,082
Oakes	1,979	4,112,810	40,680	4,153,490
Park River	1,535	2,409,520	39,817	2,449,337
Rolla	1,417	3,987,181	16,990	4,004,171
Rugby	2,939	7,634,130	849,966	8,484,096
Stanley	1,279	3,274,595	28,907	3,303,502
Tioga	1,125	4,353,302	609,511	4,962,813
Valley City	6,826	13,161,977	1,158,587	14,320,564
Wahpeton	8,586	16,072,671	6,064,365	22,137,036
Walhalla	1,057	1,299,822	279,318	1,579,140
Washburn	1,389	3,109,543	17,708	3,127,251
Watford City	1,435	4,937,060	63,574	5,000,634
West Fargo	14,940	49,286,913	3,040,750	52,327,663
Williston	12,512	47,609,636	1,653,937	49,263,573
Wishek	1,122	3,013,742	7,970	3,021,712
Subtotal 50 Cities	394,276	\$1,428,004,109	\$90,996,870	\$1,519,000,979
Remaining City Data	247,924	105,991,926	5,259,070	111,250,996
Total In-State	642,200	\$1,533,996,035	\$96,255,940	\$1,630,251,975
Consolidated		53,486,039	43,106,580	96,592,619
Out-Of-State		201,034,379	24,425,853	225,460,232
Grand Total In- and Out-Of-State		\$1,788,516,453	\$163,788,373	\$1,952,304,826



TABLE 5

**Comparisons of Taxable Sales & Taxable Sales and Purchases  
Largest 50 Cities, Third Quarters 2002 and 2003**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	THIRD QUARTER	THIRD QUARTER	PERCENT	THIRD QUARTER	THIRD QUARTER	PERCENT
	2002	2003		2002	2003	
Ashley	\$1,068,196	\$1,171,208	9.64%	\$1,257,351	\$1,175,982	-6.47%
Beach	2,272,516	3,326,775	46.39%	2,302,677	3,359,331	45.89%
Beulah	6,140,912	6,467,688	5.32%	6,468,079	6,556,409	1.37%
Bismarck	223,170,272	232,004,496	3.96%	234,622,527	243,827,042	3.92%
Bottineau	7,574,503	8,034,096	6.07%	7,658,904	8,049,392	5.10%
Bowman	4,385,993	4,551,894	3.78%	4,634,049	4,701,338	1.45%
Cando	1,500,308	1,595,047	6.31%	1,581,916	1,742,436	10.15%
Carrington	6,378,924	7,586,862	18.94%	6,986,599	7,895,705	13.01%
Casselton	2,708,485	3,060,033	12.98%	2,755,082	3,176,754	15.31%
Cavalier	5,088,486	4,824,981	-5.18%	8,056,995	8,359,182	3.75%
Cooperstown	2,463,131	2,847,508	15.61%	2,503,827	2,868,094	14.55%
Crosby	1,567,489	2,091,184	33.41%	1,572,790	2,093,093	33.08%
Devils Lake	29,040,988	31,392,085	8.10%	29,438,936	31,855,161	8.21%
Dickinson	52,206,950	58,715,140	12.47%	54,091,722	61,273,283	13.28%
Ellendale	1,279,969	1,642,526	28.33%	1,375,960	1,721,613	25.12%
Fargo	386,970,393	418,822,247	8.23%	424,161,072	456,414,477	7.60%
Garrison	2,746,032	2,742,614	-0.12%	2,853,677	2,852,121	-0.05%
Grafton	12,662,374	12,797,375	1.07%	12,916,218	13,098,103	1.41%
Grand Forks	180,838,145	194,498,159	7.55%	188,818,471	202,530,993	7.26%
Harvey	4,665,804	4,853,443	4.02%	4,748,519	4,946,935	4.18%
Hazen	2,860,757	2,822,536	-1.34%	2,876,806	2,829,110	-1.66%
Hettinger	2,772,466	2,897,562	4.51%	2,856,839	2,984,757	4.48%
Hillsboro	2,372,425	2,432,494	2.53%	2,593,901	2,481,554	-4.33%
Jamestown	39,254,512	40,240,545	2.51%	42,061,488	42,017,833	-0.10%
Kenmare	3,067,224	3,107,105	1.30%	3,383,944	3,630,468	7.29%
Langdon	5,160,923	5,808,439	12.55%	5,199,135	5,862,141	12.75%
Larimore	958,163	1,012,643	5.69%	980,939	1,017,091	3.69%
Lincoln	260,706	257,330	-1.29%	264,792	257,591	-2.72%
Linton	1,926,141	1,955,586	1.53%	1,949,369	1,968,753	0.99%
Lisbon	8,998,567	6,745,410	-25.04%	9,035,318	6,777,616	-24.99%
Mandan	34,351,091	39,372,373	14.62%	36,844,130	43,098,109	16.97%
Mayville	3,491,642	3,177,014	-9.01%	3,502,139	3,198,296	-8.68%
Minot	137,015,576	144,486,705	5.45%	142,394,297	149,721,171	5.15%
New Rockford	1,510,598	1,640,329	8.59%	1,512,097	1,641,711	8.57%
New Town	1,111,201	1,208,054	8.72%	1,211,891	1,266,270	4.49%
Northwood	3,584,083	3,551,721	-0.90%	3,626,530	3,616,082	-0.29%
Oakes	4,097,694	4,112,810	0.37%	4,143,803	4,153,490	0.23%
Park River	2,417,295	2,409,520	-0.32%	2,448,141	2,449,337	0.05%
Rolla	3,861,557	3,987,181	3.25%	3,865,590	4,004,171	3.58%
Rugby	7,218,650	7,634,130	5.76%	8,055,144	8,484,096	5.33%
Stanley	2,766,758	3,274,595	18.35%	2,795,195	3,303,502	18.19%
Tioga	3,287,961	4,353,302	32.40%	3,446,344	4,962,813	44.00%
Valley City	13,391,754	13,161,977	-1.72%	14,362,185	14,320,564	-0.29%
Wahpeton	15,707,805	16,072,671	2.32%	19,382,199	22,137,036	14.21%
Walhalla	1,585,861	1,299,822	-18.04%	1,858,089	1,579,140	-15.01%
Washburn	3,126,431	3,109,543	-0.54%	3,140,625	3,127,251	-0.43%
Watford City	4,522,749	4,937,060	9.16%	4,654,209	5,000,634	7.44%
West Fargo	46,642,115	49,286,913	5.67%	49,385,954	52,327,663	5.96%
Williston	43,117,140	47,609,636	10.42%	44,810,671	49,263,573	9.94%
Wishek	2,145,579	3,013,742	40.46%	2,211,050	3,021,712	36.66%
Subtotal 50 Cities	\$1,337,315,294	\$1,428,004,109	6.78%	\$1,423,658,185	\$1,519,000,979	6.70%
Remaining City Data	97,889,158	105,991,926	8.28%	102,439,493	111,250,996	8.60%
Total In-State	\$1,435,204,452	\$1,533,996,035	6.88%	\$1,526,097,678	\$1,630,251,975	6.82%
Consolidated and Out-Of-State	232,968,400	254,520,418	9.25%	284,984,028	322,052,851	13.01%
Grand Total In- and Out-Of-State	\$1,668,172,852	\$1,788,516,453	7.21%	\$1,811,081,706	\$1,952,304,826	7.80%

TABLE 6

**Sales and Use Tax Collections  
Largest 50 Cities, Third Quarter 2003**

CITIES	TOTAL THIRD QUARTER 2003 COLLECTIONS
Ashley	\$59,167.21 *
Beach	141,184.00 *
Beulah	301,500.85
Bismarck	13,417,776.16 *
Bottineau	469,765.84 *
Bowman	258,715.88 *
Cando	76,532.64 *
Carrington	396,147.01 *
Casselton	131,333.75 *
Cavalier	443,606.84 *
Cooperstown	146,900.85 *
Crosby	97,327.65 *
Devils Lake	1,815,418.13 *
Dickinson	3,459,304.64 *
Ellendale	83,943.83 *
Fargo	24,671,676.68 *
Garrison	147,665.21 *
Grafton	588,776.69 *
Grand Forks	12,047,657.72 *
Harvey	249,658.38 *
Hazen	160,884.33 *
Hettinger	170,933.12 *
Hillsboro	122,941.59 *
Jamestown	2,581,185.07 *
Kenmare	157,208.77 *
Langdon	273,601.56 *
Larimore	70,791.81 *
Lincoln	12,587.49
Linton	97,044.12 *
Lisbon	318,764.52 *
Mandan	2,052,072.57 *
Mayville	206,617.16 *
Minot	9,178,566.11 *
New Rockford	79,166.58 *
New Town	59,956.77
Northwood	172,801.14
Oakes	202,884.55 *
Park River	135,099.48 *
Rolla	221,779.86 *
Rugby	431,191.07 *
Stanley	161,195.15 *
Tioga	231,247.55 *
Valley City	811,914.95 *
Wahpeton	1,158,238.18 *
Walhalla	96,055.28 *
Washburn	152,906.64
Watford City	268,912.42 *
West Fargo	2,891,118.71 *
Williston	2,773,338.55 *
Wishek	127,938.65 *
Subtotal 50 Cities	\$84,383,003.71
Remaining City Data	5,472,397.88
Total In-State	\$89,855,401.59
Consolidated	3,597,247.99
Out-Of-State	12,002,294.03
Total In- and Out-Of-State	\$105,454,943.61
Adjustments and Accounts Receivable	1,837,621.01
Grand Total In- and Out-Of-State	\$107,292,564.62
* LOCAL SALES AND USE TAXES ARE INCLUDED	

**TABLE 7**

**Comparison of Taxable Sales and Purchases  
By Industry, Third Quarters 2002 and 2003**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	THIRD QUARTER 2002	THIRD QUARTER 2003	
Mining and Oil Extraction	\$13,464,502	\$16,679,875	23.88%
Construction	56,016,384	65,051,607	16.13%
Manufacturing	93,805,351	100,039,539	6.65%
Transportation, Communication and Public Utilities	129,356,341	161,430,075	24.79%
Wholesale Trade:			
Farm Machinery & Farm Repair Parts	46,348,647	52,555,161	13.39%
Remaining Wholesale Trade	282,849,980	314,973,669	11.36%
Total Wholesale Trade	<u>329,198,627</u>	<u>367,528,830</u>	11.64%
Retail Trade	976,873,399	1,027,077,818	5.14%
Services (including hotel, motel, personal and business services, entertainment, health and misc.)	190,258,425	199,627,761	4.92%
Miscellaneous	22,108,677	14,869,321	-32.74%
<b>GRAND TOTAL</b>	<b>\$1,811,081,706</b>	<b>\$1,952,304,826</b>	<b>7.80%</b>
NOTE: Classification by industry is based on 1987 Standard Industrial Classification Manual.			
Consolidated and combined returns, in-state and out-of-state returns are all included in the above analysis.			